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[10191/2123]

DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am an original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled **METHOD FOR CONTROLLING THE STARTING TORQUE AND STARTING POWER OF AN INTERNAL COMBUSTION ENGINE**, the specification of which is being filed on even date herewith.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, § 1.56(a).

I hereby claim foreign priority benefits under Title 35, United States Code, § 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application(s) for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

PRIOR FOREIGN APPLICATION(S)

Number	Country filed	Day/month/year	Priority Claimed Under 35 USC 119
101 00 525.3-34	Fed. Rep. of Germany	8 January 2001	Yes

EL594614009

And I hereby appoint Richard L. Mayer (Reg. No. 22,490) and Gerard A. Messina (Reg. No. 35,952) as my attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

Please address all communications regarding this application to:

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Please direct all telephone calls to Richard L. Mayer at (212) 425-7200.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful and false statements may jeopardize the validity of the application or any patent issued thereon.

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Inventor's Signature: Manfred Ackermann

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Inventor's Signature: BPushkulli

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